



DO NOT SEND

Instructions

The 2016 Form 112X, Amended C Corporation Income Tax Return, is used to correct your 2016 Corporation income tax return. File the return for free using Revenue Online. You can file on paper if you cannot file electronically, but please note that filing on paper can increase return problems and delay refunds. For more information or any questions pertaining to income, deductions, modifications, credits, etc., refer to the income tax book for 2016 or call the Department of Revenue at 303-238-SERV (7378). You can also obtain forms, information and the FYIs referenced herein online at www.TaxColorado.com

Attachments: Attach all required schedules and supporting certifications to this amended return even if there is no change from the original return. (For example: Schedule SF, Form 112CR, DR 0074, etc.) Failure to attach this documentation will result in the disallowance of credits, subtractions or reduced apportioned income.

Lines 35 through 41 compute the amount you owe to the state on the amended return. Any decrease in the amount of the overpayment (line 35) or increase in the amount owed (line 36) will indicate that an amount is owed with the amended return. See FYI General 11 for assistance in computing the amount of interest to enter on line 38. If you have previously been assessed a delinquency penalty or estimated tax penalty and this amended return causes the amount of penalty to change, enter the increased penalties on lines 39 and/or 40.

Lines 42 through 46 compute your refund of credit available on the amended return. Any increase in the amount of the overpayment (line 42) or decrease in the amount owed (line 43) will indicate that an overpayment is available with the amended return. The overpayment can be credited to estimated tax (line 45) for the tax year following the period on the amended return, or can be requested as a refund (line 46).

Statute of Limitations. The statute of limitations for filing a Colorado claim for refund is generally four years from the original due date of the return or three years from the date of the last payment of tax or the year involved, whichever is later. In the case of an investment credit or capital loss carryback, the claim must be filed within four years of the due date of the return for the year during which the credit or loss arose. See FYI General 18.

Colorado net operating losses may not be carried back to an earlier year. They may be carried forward for 15 years from tax years beginning before August 6, 1997, and 20 years from tax years beginning on or after August 6, 1997.

Protective Claims. If this amended return is being filed to keep the statute of limitations open pending the outcome of a court case or tax determination in another state that affects your Colorado return, check the protective claim box under reason for filing corrected return.

Payment

Taxpayers can now visit www.Colorado.gov/RevenueOnline to pay online. Online payments reduce errors and provide instant payment confirmation. Revenue Online also allows users to submit various forms and to monitor their tax account. Please be advised that a nominal processing fee may apply to electronic payments.

If you are unable to remit electronically, make your check payable to the Colorado Department of Revenue.

If you are not submitting your return electronically, please use form DR 0900C to remit your payment. Otherwise, your account might not be properly credited.

New for This Year:

If you are filing this return WITH a check or payment, please mail the return to:

COLORADO DEPARTMENT OF REVENUE
Denver, CO 80261-0006

If you are filing this return WITHOUT a check or payment, please mail the return to:

COLORADO DEPARTMENT OF REVENUE
Denver, CO 80261-0005



Manage your account.
File and pay online.
Get started with Revenue Online today!
www.Colorado.gov/RevenueOnline

(0025)

2016

**Form 112X Amended
 C Corporation Income Tax
 Return**



Fiscal Year Beginning (MM/DD/16)	Ending (MM/DD/YY)

● Reason for amended return (mark one)

<input type="checkbox"/> Investment tax credit carryback	From tax year ending (YYYY)	<input type="checkbox"/> Federal Revenue Agent Report
<input type="checkbox"/> Federal net operating loss carryback	From tax year ending (YYYY)	<input type="checkbox"/> Other, attach explanation
<input type="checkbox"/> Protective claim, attach explanation	Note: Colorado net operating losses may not be carried back to an earlier tax year.	

Name of Corporation	● Colorado Account Number	
Address	● FEIN	
City	State	Zip

Final Return ● If you are attaching a statement disclosing a listed or reportable transaction, check this box ●

● **A. Apportionment of Income.** This return is being filed for:

<input type="checkbox"/> (42) A corporation not apportioning income;	<input type="checkbox"/> (45) A corporation electing to pay a tax on its gross Colorado sales;
<input type="checkbox"/> (43) A corporation engaged in interstate business apportioning income using single factor apportionment (Attach Schedule SF);	<input type="checkbox"/> (46) A corporation claiming an exemption under P.L. 86-272;
<input type="checkbox"/> (44) A corporation engaged in interstate business apportioning income under special regulation;	<input type="checkbox"/> (47) Alternate apportionment method (fill in below)

Requires prior approval by the department

● **B. Separate/Consolidate/Combined Filing.** This return is being filed by:

<input type="checkbox"/> A single corporation filing a separate return;	<input type="checkbox"/> An affiliated group of corporations required to file a combined return (Attach Schedule C);
<input type="checkbox"/> An affiliated group of corporations electing to file a consolidated return (Warning: such election is binding for four years). If your election was made in a prior year, enter the year of election in the box to the right. (Attach Schedule C);	<input type="checkbox"/> An affiliated group of corporations required to file a combined return that includes another affiliated, consolidated group (Attach Schedule C).

Enter the year of election here (YYYY):



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Name		Account Number
Federal Taxable Income		As Amended
1. Federal taxable income from Form 1120	● 1	00
2. Federal taxable income of companies not included in this return	● 2	00
3. Net federal taxable income, line 1 minus line 2	3	00
Additions		
4. Federal net operating loss deduction	● 4	00
5. Colorado income tax deduction	● 5	00
6. Other additions, submit explanation	● 6	00
7. Total of lines 3 through 6	7	00
Subtractions		
8. Exempt federal interest	● 8	00
9. Excludable foreign source income	● 9	00
10. Colorado source capital gain (assets acquired on or after 5/9/1994, held five years)	● 10	00
11. Colorado Marijuana Business Deduction	● 11	00
12. Other subtractions, submit explanation	● 12	00
13. Total of lines 8 through 12	13	00
Taxable Income		
14. Modified federal taxable income, line 7 minus line 13	14	00
15. Colorado taxable income before net operating loss deduction	● 15	00
16. Colorado net operating loss deduction	● 16	00
17. Colorado taxable income, line 15 minus line 16	17	00
18. Tax, 4.63% of the amount of line 17	● 18	00
Credits		
19. Total nonrefundable credits from line 28, Form 112CR (may not exceed tax on line 18)	● 19	00
20. Non-refundable Enterprise Zone credits used – as calculated, or from DR 1366 line 87	● 20	00
21. Net tax, line 18 minus lines 19 and 20	21	00
22. Recapture of prior year credits	● 22	00
23. Total of lines 21 and 22	23	00





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Name	Account Number	
24. Estimated tax and extension payments and credits	● 24	00
25. W-2G Withholding from lottery winnings	● 25	00
26. Gross Conservation Easement Credit from DR 1305G line 33	● 26	00
27. Innovative Motor Vehicle credit from form DR 0617	● 27	00
28. Business Personal Property Credit: Use the worksheet in the DR 112 book instructions to calculate, submit copy of assessor's statement	● 28	00
29. Renewable Energy Tax Credit from line 88 of form DR 1366	● 29	00
30. Total of lines 24 through 29	30	00
If you want the Department of Revenue to compute and mail your refund, or compute your balance due and mail a bill, stop here and leave lines 31 through 46 blank. If you want to compute the refund or balance due yourself, continue with line 31		
31. If line 30 is larger than line 23, enter your overpayment	● 31	00
32. Enter the overpayment from your original return or as previously adjusted	● 32	00
33. If line 23 is larger than line 30, enter the amount owed	● 33	00
34. Enter the amount owed from your original return or as previously adjusted	● 34	00
Compute the Amount You Owe		
35. Line 32 minus line 31, but not less than zero	35	00
36. Line 33 minus line 34, but not less than zero	36	00
37. Additional tax due, total of lines 35 and 36	37	00
38. Interest due on additional tax	● 38	00
39. Penalty due	● 39	00
40. Estimated tax penalty due	● 40	00
41. Payment due with this return, add lines 37 through 40	● 41	00
Paid by EFT	<input type="checkbox"/>	





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Name Account Number

The State may convert your check to a one time electronic banking transaction. Your bank account may be debited as early as the same day received by the State. If converted, your check will not be returned. If your check is rejected due to insufficient or uncollected funds, the Department of Revenue may collect the payment amount directly from your bank account electronically.

Compute Your Refund

Table with 3 columns: Description, Amount, and Balance. Rows include: 42. Line 31 minus line 32, but not less than zero (42, 00); 43. Line 34 minus line 33, but not less than zero (43, 00); 44. Overpayment, total of lines 42 and 43 (44, 00); 45. Amount you want credited to 2017 estimated tax (45, 00); 46. Refund claimed with this return, line 44 minus line 45 (46, 00).

File using Revenue Online and enter Direct Deposit information to get your refund in half the time!

Direct

Routing Number [] Type: [] Checking [] Savings

Deposit

Account Number []

Pay electronically at www.Colorado.gov/RevenueOnline or make checks payable to: Colorado Department of Revenue

If you are filing this return WITH a check or payment, please mail the return to: Colorado Department of Revenue Denver, CO 80261-0006

If you are filing this return WITHOUT a check or payment, please mail the return to: Colorado Department of Revenue Denver, CO 80261-0005

Under penalties of perjury in the second degree, I declare that I have examined this return and to the best of my knowledge is true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of Officer, Title of Officer, Date (MM/DD/YY), Paid Preparer's Last Name, First Name, Middle Initial, Paid Preparer's Address, City, State, Zip, Paid Preparer's Phone